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Exhibit B

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :
TAKEDA TOSHIHIRO : EXAMINER: CHU, KAIYEU K
NISHIHARA MORIHIKO
TANIHARA NOZOMU
SERIAL NO: 10/583,029 :
FILED: MAY 10, 2007 : GROUP ART UNIT: 3771
FOR: HUMIDIFYING DEVICE AND :
OXYGEN CONCENTRATING SYSTEM

DECLARATION UNDER 37 C.F.R. 1.132

COMMISSIONER FOR PATENTS

ALEXANDRIA, VIRGINIA 22313-1450

SIR:

I, TANHARA Nozomu hereby declare:

1. I am a named inventor of the above-identified application and am familiar with the specification of the above-identified patent application.

2. The following observations and experiments were

carried out by me or under my direct supervision and control.

3. Experimental Report Regarding the Invention of Claims 7-12

1) Objective

To prove that a humidifying device having a plurality of hollow fiber bundles can effectively humidify a gas with the damp air in atmospheric pressure more than a device having a single hollow fiber bundle including the same number of the hollow fibers as the total number of the hollow fibers of the plurality of hollow fiber bundles.

2) Experimental Method

2.1) Experiment 1

The experiment was carried out by using seven hollow fiber bundles each having approximately one hundred hollow fibers through which an oxygen-concentrated gas is directed at flow rate of 3000 cm³/min. Air of 50% of relative humidity is directed through a space in a housing external of the hollow fiber bundles with a small-sized axial flow fan of low noise type.

2.2) Experiment 2

The experiment was carried out by using a single hollow fiber bundle having approximately seven hundred hollow fibers through which an oxygen-concentrated gas is directed at flow rate of 3000 cm³/min. Air of 50% of relative humidity is directed through a space in a housing external of the hollow fiber bundles with a small-sized axial flow fan of low noise type.

3) Experimental Results

	Total Number of the Hollow Fibers	Number of the Hollow Fiber Bundles	Obtained Relative Humidity
Experiment 1	700	7 (Each Having 100 Hollow Fibers)	50% HR
Experiment 2	700	1	40% RH

The experimental results demonstrate that the device including seven hollow fiber bundles each having approximately one hundred hollow fibers can humidify an oxygen concentrated gas more than the device including a single hollow fiber bundle having the same number of hollow fibers. Briefly, even if using the same amount of hollow fibers, humidity performance of the humidifying device is improved by dividing the hollow fibers into a plurality of hollow fiber bundles.

4. The undersigned declares further that all statements made herein of his own knowledge are true and that all statements made on information and belief are believe to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of this application or any patent issuing thereon.

Nozomu Tanihara
TANIHARA Nozomu

July 22, 2010
Date